



**THE ATTORNEY GENERAL
OF TEXAS**

**CRAWFORD C. MARTIN
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AUSTIN, TEXAS 78711

February 28, 1972

Honorable L. Ludwell Jones
Chairman

Texas State Board of Public Accountancy
Perry-Brooks Building
Austin, Texas 78701

Opinion No. M-1090

Re: Whether or not a non-licensed person who engages in public bookkeeping and tax work is in violation of Sec. 8(c) of Article 41a, Vernon's Civil Statutes, if his letterhead shows that he is a member of one or more designated accounting organizations.

Dear Mr. Jones:

In your recent letter to this office you ask our opinion as to whether or not a non-licensed person who engages in public bookkeeping and tax work would be in violation of Section 8(c) of Article 41a, Vernon's Civil Statutes, if his letterhead showed his membership in one or more of the following accounting organizations:

Texas Association of Public Accountants,
National Society of Public Accountants,
Independent Accountants Society of Texas.

Section 8(c) of Article 41a reads, in part, as follows:

"No person shall assume or use the title or designation 'public accountant' or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such person is a public accountant, unless such person is registered as a public accountant . . ."

The practice of public accountancy is affected with a public interest and it is regulated. Prior to 1961, the prohibition contained in Section 8 proscribed the practice of public accountancy without a license from the Board. Attorney General Opinion V-1384 (1952). The present provisions of Section 8 attempt to proscribe actions by unlicensed practitioners that tend to indicate to the public that such persons are, in fact, licensed.

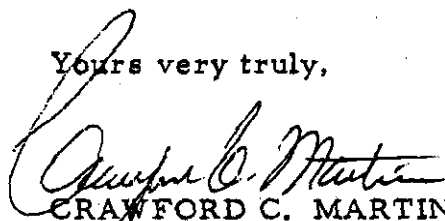
The very purpose for the prohibition set out in Section 8(c) is to prevent the public from being misled by the use of the term "public accountant," or any device tending to indicate that such person is a public accountant, by a non-licensed person.

Therefore, it is our opinion that a person who is not the holder of a live permit but lists one or more accounting organizations on his letterhead is in violation of Section 8(c), and such a person would be subject to the penalties provided by Section 24 of Article 41a, Vernon's Civil Statutes. The penalty to be imposed in a particular case is to be determined factually on the basis of relevant evidence heard by the trier of facts. Hull v. State Board of Public Accountancy, 434 S. W. 2d 387 (Tex. Civ. App. 1968, no writ).

SUMMARY

A non-licensed accountant who lists on his letterhead that he is a member of various accounting organizations is in violation of the Public Accountancy Act of 1945, as amended.

Yours very truly,


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APPROVED:
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